

**GIBBONS P.C.**

One Gateway Center  
Newark, New Jersey 07102-5310  
Telephone: (973) 596-4500  
Facsimile: (973) 596-0545  
David N. Crapo, Esq.  
Attorneys for Standard & Poor's

**UNITED STATES BANKRUPTCY COURT  
SOUTHERN DISTRICT OF NEW YORK**

----- X  
In re : Chapter 11  
:   
LEHMAN BROTHERS HOLDINGS INC., *et al.*, : Case No. 08-13555 (JMP)  
:   
Debtors. : (Jointly Administered)  
: X  
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**VERIFIED STATEMENT OF GIBBONS P.C.  
PURSUANT TO FED. R. BANKR. P. 2019(a)**

Gibbons P.C. ("Counsel") hereby submits this verified statement ("Verified Statement") pursuant to Fed. R. Bankr. P. 2019(a), and states as follows:

1. Counsel appears in these cases on behalf of the entities listed on Exhibit A hereto (the "Entities").
2. Each of the Entities may hold claims against and/or interests in the Debtors arising out of applicable agreements, law or equity pursuant to their relationship with the Debtors.
3. Each of the Entities separately requested that Counsel represent it in connection with the Debtors' chapter 11 cases.
4. As of the date hereof, Counsel does not hold a claim against the Debtors.

5. The undersigned hereby verifies under oath that this Verified Statement is true and accurate, to the best of the undersigned's knowledge and belief. Counsel reserves the right to revise and supplement this statement.

Dated: Newark, New Jersey  
September 30, 2008

**GIBBONS P.C.**

BY: /s/ DAVID N. CRAPO  
David N. Crapo, Esq.  
One Gateway Center  
Newark, NJ 07102-5310  
Telephone: (973) 596-4500  
Facsimile: (973) 596-0545

**EXHIBIT A**

1. Standard & Poor's  
55 Water Street  
New York, NY 10041-0003
2. Hewlett Packard Financial Services Co.  
20 Mountain Avenue  
Murray Hill, NJ 07974
3. DG3 Holdings, LLC  
100 Burma Road  
Jersey City, NJ 07035